

thereof, then by a notice posted on said land. Said notice shall contain such interrogatories as may be reasonably necessary to enable said Court to correctly assess the property. Said interrogatories shall be answered, signed and sworn to by the owner of the property, or by the authorized agent of such owner, having knowledge of the facts inquired for in said interrogatories. Such affidavit may be made before any Judge of the Appeal Tax Court, or any assessor thereof, who is hereby authorized to take the same, and who shall take the same without charge; or such affidavit may be made before any officer authorized by law to take affidavits. If any person upon whom such interrogatories are served shall neglect or refuse to answer, sign and make oath to the same, personally or by authorized agent as aforesaid, within ten days after service of the same, the Appeal Tax Court shall proceed to assess the property therein referred to, according to law, upon their best information and judgment in the premises, and shall add thereto an additional assessment of 20% of the amount of such assessment so ascertained, as a penalty for such failure or refusal to answer said interrogatories. Said additional assessment may be abated, in whole or in part, by the Appeal Tax Court, at any time before October first in any year, to take effect for the ensuing year, upon the filing of said interrogatories answered, signed and sworn to as above provided, and the Court shall thereupon fix the assessment at such figure as will represent the proper valuation of such property. Nothing herein, or done in pursuance hereof, shall be construed to relieve any escaped or omitted property from being assessed when discovered, as may be provided by law. The said Court, in order to make any valuation, assessment, revaluation or reassessment, shall have power to summon before it any person, and to interrogate him or her in reference to the existence, situation, ownership or value of any property liable to assessment by said Court, or in reference to the taxable residence of any person, and any person so summoned and refusing to appear, and any person refusing to be sworn, or to answer touching said value, revaluation or assessment, or touching his or her property, or touching any other fact relevant to any inquiry before said Court, shall be liable to prosecution therefor, and, upon conviction, shall be fined not exceeding one hundred dollars, to be collected as other fines are collected.

As to construction of provisions of Sec. 164A. *see* *Gittings v. Baltimore City*, 95 Md. 425, 427. *Baltimore City v. Johnson*, 96 Md. 737. *Baltimore City v. Poole*, 97 Md. 69. *Joesting v. Baltimore City*, 97 Md. 596.

As to rule laid down in construing similar provisions, *see*: *Hopkins v. Baker*, 78 Md. 363. *Hopkins v. Van Wyck*, 80 Md. 7. *Clark Distilling Co. v. Cumberland*, 95 Md. 468.

1900, ch. 347.

**164B.** If any clerk, assessor or employee appointed by the Appeal Tax Court shall neglect to perform the duties required of him by law or by said Court, he shall be liable to be discharged by said Court in its discretion; and if any such clerk, assessor or employee shall receive any consideration or payment designed or intended to influence his conduct or act in the performance or omission of his duties as prescribed by law or